In the specification:

Replace the paragraph, starting at page 10, line 23 and ending at page 11, line 25, with the following new paragraph.

--Referring now to the figures of the drawing in detail and first, particularly, to Fig. 2 thereof, there is shown a so-called silicon on insulator (SOI) starting substrate containing a substrate 1, such as an silicon wafer, to which are subsequently applied a first oxide layer 2, a first spacer layer 3 made of silicon nitride (SiN) and a semiconductor layer 4 being a silicon layer in the present case. Such a starting substrate can be fabricated by wafer bonding, for example, in that, separately from one another, an oxide layer is grown on a first silicon wafer and a nitride layer is grown on a second silicon wafer and the two silicon wafers are fixed to one another at the oxide and nitride layers by a wafer bonding method known per se in the prior art. Afterwards, during the process, the second silicon wafer has to be brought to the desired thickness by polishing and/or etching. As an alternative to the fabrication process, the structure shown in Fig. 2 can also be obtained by successive deposition of the layer construction shown and by subsequent recrystallization, for example laser recrystallization of the silicon grown in polycrystalline form. However, it is also theoretically conceivable to leave the semiconductor layer 4 in the

a'

polycrystalline state with a small crystallite size or even in the amorphous state. Although the mobility is restricted to a relatively great extent in this state, the small volume of the channel region and the complete punch-through of the gate potential nonetheless give rise to the prospect of a feasible power of the component even in that case. During fabrication, the complex recrystallization method could then be dispensed with.--

Replace the paragraph starting at page 12, line 6 and ending at line 11, with the following new paragraph.

The rectangular region 4A is subsequently covered by a second spacer layer 5 made of SiN, with the result that it is completely enclosed by the SiN material, as is illustrated in Fig. 3. As will become evident further below, the SiN material serves as a spacer material for a gate electrode that is to be used in its place.